

PT 95-33
Tax Type: PROPERTY TAX
Issue: Religious Ownership/Use

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
SPRINGFIELD, ILLINOIS

LOVE AND FAITH MISSIONARY)	Docket No.(s)	93-16-1134
BAPTIST CHURCH)		
)		
Applicant)	PI No.	16-13-235-024
)	(Cook County)	
v.)		
)		
)		
THE DEPARTMENT OF REVENUE)	George H. Nafziger	
OF THE STATE OF ILLINOIS)	Administrative Law Judge	

RECOMMENDATION FOR DISPOSITION

SYNOPSIS: The hearing in this matter was held at 100 West Randolph Street, Chicago, Illinois, on June 7, 1995, to determine whether or not Cook County parcel No. 16-13-235-024 should be exempt from real estate tax for the 1993 assessment year.

Is Love and Faith Missionary Baptist Church (hereinafter referred to as the "Applicant"), a religious organization? Did the Applicant own the parcel here in issue during all, or part of, the 1993 assessment year? Did the Applicant use this parcel as a parking lot during all, or part of, the 1993 assessment year? Following the submission of all the evidence and a review of the record, it is determined that the Applicant is a religious organization. It is also determined that the Applicant owned the parcel here in issue during the period June 2, 1993, through December 31, 1993. Finally, it is determined that the Applicant used this parcel for parking, weather permitting, during the period June 2, 1993, through December 31, 1993.

FINDINGS OF FACT: The position of the Illinois Department of Revenue (hereinafter referred to as the "Department") in this matter, namely that

this parcel did not qualify for exemption during the period June 2, 1993, through December 31, 1993, was established by the admission in evidence of Department's Exhibits numbered 1 through 6B.

Mr. Roosevelt Ross, chairman of the trustee board of the Applicant, was present, and testified on behalf of the Applicant.

On March 30, 1994, the Cook County Board of Appeals forwarded an Application for Property Tax Exemption To Board of Appeals, concerning the parcel here in issue for the 1993 assessment year, to the Department (Dept. Ex. No. 2). On October 20, 1994, the Department notified the Applicant that it was denying the exemption of this parcel for the 1993 assessment year (Dept. Ex. No. 3). On October 31, 1994, the Applicant requested a formal hearing in this matter (Dept. Ex. No. 4). The hearing held in this matter on June 7, 1995, was held pursuant to that request.

The Applicant is a religious organization, which during 1993, had approximately 80 members and an average attendance at Sunday morning worship services of approximately 50. The Applicant held worship services during 1993, on Sunday mornings at 11:15 A.M., Sunday afternoons at 3:30 P.M., and Wednesday evenings at 7:00 P.M.

The Applicant acquired this parcel, which is adjacent to the parcel where its church building is located by a quitclaim deed, from the City of Chicago, dated June 2, 1993. This parcel, when it was acquired, was a vacant, level parcel. The Applicant immediately began to use this parcel, weather permitting, for parking for persons attending its church services and other functions held in the building, on the adjoining parcel. During December 1993, or January 1994, the Applicant had a number of loads of gravel dumped on the parcel. During February or March 1994, this gravel was spread all over the lot, so the lot could be used for parking in all kinds of weather.

1. Based on the foregoing, I find that the Applicant is a religious

organization.

2. I also find that the Applicant owned the parcel here in issue during the period June 2, 1993, through December 31, 1993.

3. Finally, I find that the Applicant used this parcel for parking, weather permitting, during the period June 2, 1993, through December 31, 1993.

CONCLUSIONS OF LAW: Article IX, Section 6, of the Illinois Constitution of 1970, provides in part as follows:

"The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural societies, and for school, religious, cemetery and charitable purposes."

35 ILCS 205/19.2 (1992 State Bar Edition), exempts certain property from taxation in part as follows:

"All property used exclusively for religious purposes, or used exclusively for school and religious purposes,...and not leased or otherwise used with a view to profit...."

35 ILCS 205/19.16 (1992 State Bar Edition), exempts certain property from taxation in part as follows:

"Parking areas, not leased or used for profit, when used as a part of a use for which an exemption is provided...and owned by any...religious...institution which meets the qualifications for exemption."

I consequently conclude that the Applicant, a religious organization, owned this parcel during the period June 2, 1993, through December 31, 1993, and used said parcel for parking during that period, weather permitting.

I therefore recommend that Cook County parcel No. 16-13-235-024 be exempt from real estate taxes for 58% of the 1993 assessment year.

Respectfully Submitted,

George H. Nafziger
Administrative Law Judge

July , 1995